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△BOARD CERTIFIED IN TAXATION
†ALSO CERTIFIED PUBLIC ACCOUNTANT
◇ADMITTED COLORADO BAR

December 27, 2000

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, FL 32399

VIA FEDERAL EXPRESS

Dear Sir/Madam:

EFFECTIVE DATE
1-1-01

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-01/05/01--01115--001
1570.00 *180.00

Enclosed please find the following documents for filing which include two originals of each for the purpose of providing certified copies:

1. Articles of Organization for 1360 Sarno Road, L.C.
2. Articles of Organization for Point West, L.C.
3. Certificate of Conversion and Articles of Organization for Clark-Gaich Enterprises, L.C.
4. Certificate of Conversion and Articles of Organization for West End Shoppes, L.C.
5. Certificate of Conversion and Articles of Organization for Suntree Station, L.C.
6. Certificate of Conversion and Articles of Organization for Clark & Associates, L.C.
7. Certificate of Conversion and Articles of Organization for Florida Air Realty, L.C.
8. Certificate of Conversion and Articles of Organization for Reflections, L.C.
9. Certificate of Conversion and Articles of Organization for Metro West, L.C.

Please note that we are requesting an **effective date of January 1, 2001** for the formation of each of the above entities. I also enclose my trust account check made payable to the Department of State in the total amount of \$1,570.00 to cover the following fees:

\$100 Filing fee:	\$ 900.00
(Nine Articles of Organization above)	
\$ 25 Registered Agent Designation fee	\$ 225.00
(Nine new limited liability companies above)	
\$ 30 Certified copy of the filings	\$ 270.00
(Nine new limited liability companies above)	
\$ 25 Filing fee	\$ 175.00
(Seven Certificates of Conversion above)	\$1,570.00

FILED
00 DEC 29 PM 3:26
TALLAHASSEE, FLORIDA

Upon completion, please forward the certified copies to the undersigned. If you have any questions, please feel free to call. Thank you for your assistance in this matter.

Very truly yours,

KRASNY AND DETTMER

Melissa Edwards
Melissa Edwards, Legal Assistant
To Dale A. Dettmer

/me
Enclosures

CERTIFICATE OF CONVERSION

Pursuant to Section 608.439, Florida Statutes, the following unincorporated business entity hereby submits the attached Articles of Organization and this Certificate of Conversion to convert to a Florida limited liability company:

1.0 The name of the unincorporated business immediately prior to the filing of this Certificate of Conversion was **Clark & Associates**, a Florida general partnership ("Partnership").

2.0 **Clark & Associates** was first created, formed or otherwise came into being on December 18, 1997 pursuant to the laws of the state of Florida.

3.0 The name of the limited liability company as set forth in its Articles of Organization filed in accordance with Section 608.407, Florida Statutes, is **Clark & Associates, L.C.**, a Florida limited liability company.

4.0 The effective date of the conversion of the Partnership to a limited liability company shall be January 1, 2001.



Coy A. Clark, Member

(In accordance with Section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

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TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION
OF
CLARK & ASSOCIATES, L.C.

The undersigned, being authorized to execute and file these Articles, hereby certifies that:

1.0 NAME.

The name of this Limited Liability Company is CLARK & ASSOCIATES, L.C.

2.0 ADDRESS.

The mailing address and street address of the principal office of the Limited Liability Company is 575 South Wickham Road, Suite E, West Melbourne, Florida, 32904.

3.0 REGISTERED AGENT, REGISTERED OFFICE & REGISTERED AGENT'S SIGNATURE.

The name and the Florida street address of the registered agent are:

Coy A. Clark
575 South Wickham Road, Suite E
West Melbourne, FL 32904

Having been named as registered agent and to accept service of process for the above stated Limited Liability Company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, Florida Statutes.


Coy A. Clark

4.0 MANAGEMENT.

This Limited Liability Company shall be a manager-managed company, the manager may be selected from time to time in accordance with the terms and conditions of the Operating Agreement of this Company.

5.0 ADMISSION OF ADDITIONAL MEMBERS.

The right, if given, of the members to admit additional members and the terms and conditions of the admissions shall be that no additional members shall be admitted to this Limited Liability Company without the consent of all of the then existing members.

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CLARK & ASSOCIATES, L.C.
WEST MELBOURNE, FLORIDA

6.0 MEMBERS' RIGHTS TO CONTINUE BUSINESS.

The right, if given, of the remaining members of the Limited Liability Company to continue the business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member, or the occurrence of any other event which terminates the continued membership of a member in the Limited Liability Company, shall be upon a sixty percent (60%) vote of the then remaining members.

IN WITNESS WHEREOF, the undersigned, a member of this Limited Liability Company, has subscribed to these Articles of Organization at Melbourne, Brevard County, Florida this 21 day of December, 2000.

Coy A. Clark
COY A. CLARK, Member

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CLARK, COY A.
MELBOURNE, FLORIDA